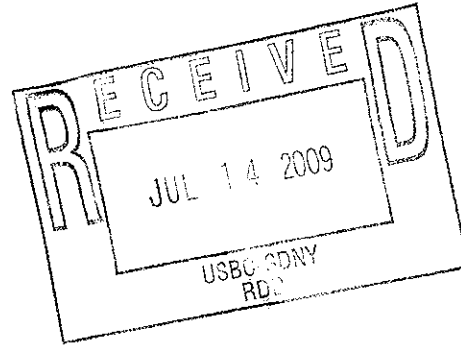


July 7, 2009

Judge Robert D. Drain  
United States Bankruptcy Court  
One Bowling Green  
New York, NY 10004-1408  
Courtroom: 610



Reference case # 05-44481

Dear Judge Drain:

As a daughter of a retired Delphi Salary Employee I strongly object to the recently filed Delphi Modified Plan of Reorganization.

**My Father, Karl Kaupa worked 28 yrs for GM and then was spun off to Amer Axle involuntarily. In 1998 he was told that he either retire by Jan 1 of 1999 or his pension would come from Delphi. He had kids in college and couldn't retire so his pension comes from Delphi. He never worked a day for Delphi. They are in bankruptcy and want to default the SALARIED employees pensions to the gov't penion benefits plan. BUT the union people will be covered and paid by Delphi. How is that RIGHT? They worked together for the same company and now because salaried has no representation will be thrown to the dogs.**

This plan is structured to only benefit a few Delphi Senior Executives, General Motors, the UAW and Platinum Equity. It is totally at the expense of Delphi creditors, "Non-UAW" hourly workers, the retired salary employees and the American taxpayer. Also, It is clear that this whole deal is being brokered by the US Treasury, with Tim Geithner.

GM is receiving viable, ongoing revenue producing plants at no cost other than accepting the UAW pension plans.

Delphi Senior Executives will retain their positions and potentially receive either generous retention or severance bonus' from the new owners. What about my Father who needs this to live on for the remainder of his life?

The UAW will continue under the GM umbrella for pensions and benefits, which are being financed by the US Government.

I ask the court to please not accept this modified plan, but to send Delphi and its partners- GM, the US Treasury, Platinum and the UAW, back to restructure a deal that is equitable to the "Non-UAW" retirees, salaried retirees, and the creditors. I believe that is the responsibility of the court.

Best Regards,

Beth Kaupa  
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Simpsonville, SC